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From:

Sent: Thursday, September 25, 2008 7:27:25 AM

To:

Cc:

Subject: RE: Question

I agree with you. Allocation and de minimis rule was available for assets that are used in both qualifying and nonqualifying activities. Steam is different from these assets because same steam was not used in both qualifying and nonqualifying manner. No allocation is required/ needed in this case because t/p can trace which steam was used in qualifying activity and which was not.

I apologize for not replying earlier.